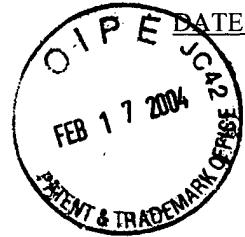


CERTIFICATE OF MAILING PURSUANT TO 37 C.F.R. §1.8

I hereby certify that this correspondence, pursuant to 37 C.F.R. §1.8, is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, PO Box 1450, Alexandria, VA 22313-1450, on:



DATE: February 13, 2004

BY: Julie A. Epsleck

SECOND SUPPLEMENTAL INFORMATION DISCLOSURE
STATEMENT PURSUANT TO
37 C.F.R. §§1.97-1.98

PATENT APPLICATION

Applicant(s): Kenichi TERAI, et al.
Serial No.: 09/776,480
Group Art Unit: 2643
TITLE: HEADPHONE SYSTEM

Docket No.: 28569.8100
Filing Date: February 2, 2001
Confirmation No.: 7134

RECEIVED

FEB 20 2004

Technology Center 2600

Sir:

In accordance with the duty of disclosure under 37 C.F.R. §1.56 and pursuant to 37 C.F.R. §§1.97-1.98, the reference or references listed and identified on the attached PTO-1449 based form are being submitted herewith for consideration by the Examiner. A copy of the listed foreign references and articles are included herewith.

The reference or references are being cited only in the interest of candor and without any admission that they constitute statutory prior art or contain matter which anticipates the invention or which would render the same obvious, either singly or in combination, to a person of ordinary skill in the art.

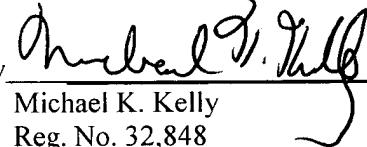
This Information Disclosure Statement (IDS) is being filed under 37 C.F.R. §1.97(b)(3) as each item of information contained in this disclosure is being filed prior to the issuance of the First Office Action and therefore no fee should be required. It should be noted that each item of information contained in this disclosure was also first cited in any communication from a foreign

patent office in a counterpart foreign application not more than three months prior to the filing of this information disclosure statement, as such no fee should be required. If Applicant has overlooked any fees, however, the Commissioner is hereby authorized to debit Deposit Account No. 19-2814 for the same. **A duplicate copy of this Information Disclosure Statement is enclosed for this purpose.**

If there are any questions concerning this IDS, the Examiner is requested to contact the undersigned. If it is determined that this IDS has been filed under the wrong rule, the United States Patent and Trademark Office is requested to consider this IDS under the proper rule (with a petition if necessary) and charge the appropriate fee to Deposit Account No. 19-2814.

Respectfully submitted,

Date: 2/13/2004

By 
Michael K. Kelly
Reg. No. 32,848

Enclosures: PTO-1449
Patent copies

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